



## Consolidated Fiscal Reporting System Interagency Committee

November 2015

Dear Fiscal Officer:

The *Consolidated Fiscal Reporting and Claiming Manual* (CFR Manual) and forms for the January 1, 2015 to December 31, 2015 reporting period are now available. A summary of notable changes in the Calendar Year 2015 CFR Manual as well as State Agency specific information can be found on pages 3 through 5 of this letter; other essential CFR information follows on the subsequent pages.

### **Acquisition of CFR Manuals and Forms**

CFR manuals and forms are available for download from the NYS Education Department Rate Setting Unit's homepage at [http://www.oms.nysed.gov/rsu/Manuals\\_Forms/Manuals/CFRManual/home.html](http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html).

### **Consolidated Fiscal Reporting System (CFRS) Software**

All service providers are expected to use CFRS software approved by the CFR Interagency Committee to create the appropriate CFR submission. Additionally, approved CFRS software can be used to create Consolidated Budget Reports (CBRs) and intra-year State Aid claims (CQRs) for the Calendar Year 2015 reporting period. The New York State Office of Mental Health is the sole vendor for the Calendar Year 2015 reporting period.

Service providers are expected to download the software via the Internet. When the NYS-issued CFRS software is approved, it will be available for download at the CFRS Home Page: <https://www.omh.ny.gov/omhweb/cfrsweb/default.asp>. As of this date, approval has not yet been issued for the Calendar Year 2015 reporting period.

For assistance with the CFRS software, please refer to the CFRS Home Page and its Table of Contents or the CFRS Software Online HELP function. If you need additional assistance, please call the Help Desk at 1-800-HELPNYS (if outside of New York State call 518-474-5554); or email at [helpdesk@omh.ny.gov](mailto:helpdesk@omh.ny.gov). The certifying/funding State Agencies may also be of assistance (see Section 8 of the CFR Manual for the related telephone numbers).

### **Calendar Year 2015 CFR Due Date(s) and Requests for Extensions**

The due date for the Calendar Year 2015 CFR is May 1, 2016. A thirty day extension will be granted to providers which electronically complete and submit the Pre-Approved 30-Day Extension Request by May 1, 2016. The Pre-Approved 30-Day Extension Request must be electronically completed and submitted using Survey Monkey. No response to this extension request will be sent; therefore, you should print a copy for your files prior to submitting the completed survey. The pre-approved extension does not apply to the required claiming schedules for all OASAS funded service providers. Please refer to Section 4.0 of the CFR Manual.

The link to the Pre-Approved 30-Day Extension Request will be available from the NYS Education Department at: [http://www.oms.nysed.gov/rsu/Manuals\\_Forms/Manuals/CFRManual/home.html](http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html).

**Significant Changes in the CFR Manual, Software and/or Forms**

- The threshold for a Mini-Abbreviated submission has been changed from \$150,000 to \$250,000. Section 2.0 of the CFR Manual has been updated to reflect this change.
- In the CFRS software, the override function has been removed from the Agency Administration Worksheet for Abbreviated CFR submissions.
- A detailed Reconciliation must be completed when the CFR and the financial statements reporting periods match. Section 14.0 of the CFR Manual has been updated to reflect this change.
- A note has been added to Section 2.0 of the CFR Manual to clarify that, for the purposes of determining submission requirements, Medicaid Managed Care is considered to be Medicaid.
- The definition of accrual accounting has been updated in Section 7.0 of the CFR Manual.
- A frequently asked question (FAQ) has been added to Section 8.0 of the CFR Manual to provide guidance on where to report non-monetary donations/contributions that an Agency receives. Related to this guidance, the instructions for line 83 of the CFR-1 in Section 13.0 of the CFR Manual, have been revised.
- A definition for “Medicaid Managed Care” has been added to Appendix A.
- In Appendix R, position title code 202-Residence Worker was revised to 202-Residence/Site Worker effective January 1, 2015. The Definition was revised to include Site Manager.
- Pre-defined entries were removed from CFR-1 Line 39, Insurance-General and CFR-3 Line 16, Insurance-General.
- Section 6.0 has been updated to reflect the change in Federal Single Audit requirements under 2 CFR 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. The standards detailed in Subpart F - Audit Requirements, apply to audits beginning on or after December 26, 2014.

**Future Changes**

Please note the following future changes for the 2015/2016 fiscal year and the 2016 calendar year CFRs:

**General Change:**

Revenue line Schedule CFR-1, line 72 (Medicaid) will be split into two lines:

- Line 72A will be Medicaid Fee for Service.
- Line 72B will be Medicaid Managed Care.

Revenue line Schedule DMH-1, line 18 (Medicaid) will be split into two lines:

- Line 18A will be Medicaid Fee for Service.
- Line 18B will be Medicaid Managed Care.

Revenue line Schedule DMH-2, line 17 (Medicaid) will be split into two lines:

- Line 17A will be Medicaid Fee for Service.
- Line 17B will be Medicaid Managed Care.

Medicaid Managed Care revenue will no longer be reported on schedule CFR-1, Line 74; schedule DMH-1, Line 20; and schedule DMH-2, Line 19.

**Future Changes - continued****OMH-Specific Change:**

Schedule OMH-2 will be updated to track Medicaid Fee for Service units of service and Medicaid Managed Care units of service separately.

**Instructions for OASAS Funded and/or Certified Service Providers**

1. In Section 38 (Appendix E):
  - The following program codes were added:
    - 0850 - Family Support Navigator
    - 0950 - Peer Advocate
    - 3600 - Residential Services
    - 3920 - Youth Clubhouse
    - 4080 - Support Services
    - 4480 - HIV Early Intervention Services

**Instructions for OMH Funded and/or Certified Service Providers**

1. In Section 34 (Appendix A), definitions for *Competitive Employment* and *Integrated Employment*, have been added to the Glossary. These definitions pertain to the OMH vocational programs.
2. In Section 39 (Appendix F):
  - Revised the program descriptions of the following programs:
    - 0380 - Transitional Employment Placement (TEP)
    - 1340 - Enclave in Industry
    - 1380 - Assisted Competitive Employment
    - 2340 - Affirmative Business/Industry
    - 3340 - Work Program
    - 4340 - Ongoing Integrated Supported Employment Services
    - 6140 - Transformed Business Model
    - 2680 - Crisis Intervention
  - Changed the name of program code 1650 to Family Peer Support Services (Children and Family) and revised the program description.
3. In Section 47 (Appendix N):
  - Added the following funding source codes:
    - 965 - Workforce COLA - (OMH Only)
4. The line instructions for schedule DMH-2, line 48 have been clarified for OMH providers.
5. 'Fund Increase – Salary' has been added as a predefined entry for OMH programs on schedule CFR-1, Line 94; schedule DMH-1, Line 30; and schedule DMH-2, Line 29. Report the funding increase related to the 2014-2015 2% increase for salary and salary related fringe benefits that was paid to your agency by voucher.

**Instructions for OPWDD Funded and/or Certified Service Providers**

1. Two new OPWDD Only position title/position title codes have been added to Appendix R as follows:
  - 340 - Behavior Intervention Specialist 1
  - 341 - Behavior Intervention Specialist 2
2. Funding source codes 158-Transformation Opportunities and 191-DSP 2% COLA (OPWDD Only) have been added to Appendix N of the CFR Manual.
3. Intermediate Care Facility for the Developmentally Disabled (ICF/DD) is now referred to as Intermediate Care Facility for Individuals with Intellectual Disabilities (ICF/IID).
4. The following programs have had program titles, descriptions and/or units of service modified in Appendix G of the CFR Manual:
  - 0090 - ICF/IID (30 Beds or Less)
  - 0091 - Temporary Use Beds (TUBS) in an Intermediate Care Facility (30 Beds or Less)
  - 0200 - Day Treatment Freestanding
  - 0214 - HCBS Supported Employment
  - 0221 - Assistive Supports
  - 0223 - HCBS Group Day Habilitation
  - 0227 - HCBS Prevocational Services
  - 0231 - HCBS Supervised IRA
  - 0234 - Options for People Through Services (NYS OPTS)
  - 0410 - Individualized Support Services
  - 0428 - Self-Directed Housing Subsidies
  - 1090 - Intermediate Care Facility for the Developmentally Disabled (Over 30 Beds)
5. The following program codes were added to Appendix G of the CFR Manual:
  - 0092 - Day Services for Individuals Residing in an Intermediate Care Facility
  - 0093 - In-Home Services for Individuals Residing in an Intermediate Care Facility
  - 0094 - Vocational Services for Individuals Residing in an Intermediate Care Facility
  - 0095 - Community Based Vocational Services for Individuals Residing in an Intermediate Care Facility
  - 0203 - HCBS Community Based Prevocational Services
  - 0300 - Transformation Opportunities
6. The following program codes were deleted from Appendix G of the CFR Manual:
  - 0101 - OPWDD Part 679 Clinic Treatment Facility (Article 16 Clinic Joint Venture)
  - 0239 - People First Case Studies - CSS
  - 0295 - Residential Reserve for Replacement (RRR)-ICF/DD (30 Beds or Less)
  - 0296 - Residential Reserve for Replacement (RRR)-ICF/DD (Over 30 Beds)
  - 0411 - HCBS Consolidated Supports and Services
  - 0417 - Portal
  - 0418 - Learning Institute
  - 0419 - Portal-Like
  - 2090 - VOICF/DD, Sheltered Workshop
  - 2091 - VOICF/DD, Sheltered Workshop (Not Operated by Service Provider)
  - 5090 - VOICF/DD, Day Training
  - 5091 - VOICF/DD, Day Training (Not Operated by Service Provider)
  - 6090 - Day Program Services Included in the ICF/DD Reimbursement Rate (In House)
  - 7090 - VOICF/DD, Day Services
  - 7091 - VOICF/DD, Day Services (Not Operated by Service Provider)

**Instructions for OPWDD Funded and/or Certified Service Providers – continued**

7. The following program codes are effective through September 30, 2015:
  - 0225 - HCBS Individual Day Habilitation Service
  - 0226 - HCBS Supplemental Individual Day Habilitation Service
8. Appendix FF, a new OPWDD Only appendix, was added to provide guidance on allocating costs between Day Service programs for Individuals who reside in ICF/IIDs and site specificity for ICF/IIDs and Supervised IRAs.
9. 'People First Community Service Fund' has been added as a predefined entry for OPWDD programs on schedule CFR-1 Line 94.
10. Clarification was added to the instructions for OPWDD-5. In addition, a predefined entry was added for Retroactive Property Adjustments.

**Instructions for SED Funded and/or Certified Service Providers**

1. Program code 9811-Smart School/Instructional Technology NYS Grant has been added to Appendix H of the CFR Manual.
2. "Agency for Child Development (ACD)" was renamed "Division of Early Care and Education (ECE)".
3. Clarification has been added to the CFR-4 instructions regarding the reporting of Hours Paid for SEIS (SEIT) programs (Program Codes 9135-9139) concerning direct and indirect hours worked.
4. SEIS (SEIT) (Program Codes 9135-9139) specific instructions have been added to Appendix R for Supervising Teachers, Codes 215 and 518.
5. Mandated Units of Service for SEIS (SEIT) programs (Program Codes 9135-9139) should now be reported on schedule SED-1, line 111, instead of schedule CFR-1, line 13.

**Submission of the CFR Document**

Service providers are expected to submit their completed Calendar Year 2015 CFR electronically via the Internet. Service providers will access the webpage at <http://www.omh.ny.gov/omhweb/cfrsweb/default.asp> to upload their CFR submission. On a daily basis, the information received is distributed to the appropriate State Agency(ies).

**Submission of CFR Certification Pages**

Please note that OMH and SED currently do not accept electronic certifications or signatures for CFR submissions. Therefore, in addition to transmitting the CFR via the Internet, service providers must also submit signed paper copies of the required certification schedules (CFR-i, CFR-ii/CFR-iiA and CFR-iii) to OMH and SED by the due date in the CFR Manual. Sending copies of the certification schedules to the County or local DDRO does not fulfill this requirement. To determine if Schedules CFR-ii, CFR-iiA and CFR-iii are required, please refer to Sections 2.0, 6.0, 11.0 and 12.0 of the CFR Manual. Please refer to pages 2.11 through 2.14 of the CFR Manual for information on where to send your agency's CFR certification pages and certified financial statements. Additionally, the Document Control Number (DCN) of your agency's Internet submission must match the DCN that appears on the paper certification schedules mailed to each funding State Agency.

OASAS and OPWDD will accept copies of the signed certification schedules via email for CFR submissions. Please refer to Section 2 of the *Consolidated Fiscal Reporting and Claiming Manual*.

**Submission of Final State Aid Claim Schedules for OASAS**

OASAS expects all service providers to prepare State Aid claim schedules using approved Consolidated Fiscal Reporting System (CFRS) software and to file those schedules electronically via the Internet.

Service providers receiving State Aid through a direct contract with OASAS are required to submit paper copies of CFR schedules CFR-i, CFR-iii and DMH-2 to the Bureau of Financial Management in Albany.

Service providers receiving State Aid through a local contract with a county Local Governmental Unit (LGU) should contact the county for their specific county submission requirements.

LGUs are required to submit paper copies of the CFR-i, CFR-iii and DMH-2 schedules for each service provider funded through a local contract to the Bureau of Financial Management in Albany.

**Submission of Final State Aid Claim Schedules for OMH**

Service providers receiving State Aid through a direct contract with OMH or through a local contract with a county must submit the required claim schedules via the Internet. Service providers receiving State Aid through a local county contract should contact the county for additional county specific submission requirements. No paper copies are sent to the OMH Contract and Claims Unit in Albany, nor are paper copies sent to the OMH Field Office.

**Submission of Final State Aid Claim Schedules for OPWDD**

Service providers receiving State Aid through a direct contract with OPWDD are required to submit a paper copy of the entire CFR along with an original signature State Aid Voucher (AC-1171) to the OPWDD New York City Regional Office (NYCRO) or CFR schedules CFR-i, CFR-iii, DMH-2 and DMH-3 to the appropriate geographic office of the DDRO, as applicable.

Service providers receiving State Aid through a local county contract should contact the county for their specific county submission requirements.

Counties are required to submit paper copies of the following materials to the OPWDD Claims Unit in Albany:

- An original signature State Aid Voucher (AC-3253S)
- A completed LGU Fiscal Summary (CQR-3)
- CFR-i, CFR-iii, DMH-2 and DMH-3 schedules for each service provider funded through a local contract.

**CFR Training**

Notification of training dates has been sent to you under separate cover. If you have any questions regarding training dates, please access the following website:

- The SED Rate Setting Unit homepage at <http://www.oms.nysed.gov/rsu/Training/CFRTraining.html>

If you have any questions or concerns, please contact the appropriate State Agency listed on page 8.8 of the CFR Manual or refer to the CFR Resources listed on page 8.10 of the CFR Manual.

Sincerely,



Peter LaPan (SED)  
Chairperson  
CFR Interagency Committee

cc: Warren D. Moessner, Jr. (OASAS)  
Donna Noyes, Ph.D. (DOH)  
Susan Ivie Mahar (OPWDD)  
Kathy Katz (OMH)

<p>NYS Office of Alcoholism and Substance Abuse Services (OASAS) 1450 Western Avenue Albany, NY 12203-3526</p> <p>Bureau of Provider Monitoring and Funding : (518) 457-5553</p> <p>Homepage: <a href="http://www.oasas.ny.gov">http://www.oasas.ny.gov</a> E-mail: <a href="mailto:CFRS@oasas.ny.gov">CFRS@oasas.ny.gov</a></p>	<p>NYS Office of Mental Health (OMH) 44 Holland Avenue, 7<sup>th</sup> Floor Albany, NY 12229-0001</p> <p>CBFM – CFR Unit: (518) 473-3572 CBFM Group: (518) 473-7885</p> <p>Homepage: <a href="http://www.omh.ny.gov">http://www.omh.ny.gov</a> E-mail: <a href="mailto:CFR@OMH.NY.GOV">CFR@OMH.NY.GOV</a></p>	<p>NYS Office For People With Developmental Disabilities (OPWDD) 44 Holland Avenue, 5<sup>th</sup> Floor Albany, NY 12229-0001</p> <p>OPWDD Only: CFR Processing Unit: (518) 402-4275</p> <p>Claims: (518) 402-4321</p> <p>Homepage: <a href="http://www.opwdd.ny.gov">http://www.opwdd.ny.gov</a></p>	<p>NYS Education Department (SED) Rate Setting Unit Room 302 Education Building 89 Washington Avenue Albany, NY 12234</p> <p>(518) 474-3227</p> <p>Homepage: <a href="http://www.oms.nysed.gov/rsu/home.html">http://www.oms.nysed.gov/rsu/home.html</a> E-Mail: <a href="mailto:RATEWEB@MAIL.NYSED.GOV">RATEWEB@MAIL.NYSED.GOV</a></p>
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